

CAPITAL PROJECTS FUNDS
BALANCE SHEETS (LEGAL BASIS) ^(a)
DECEMBER 31, 2001

	BUILDING REPAIR & REPLACEMENT	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL
ASSETS			
Cash and cash equivalents	\$ 4,645,704	\$ 3,918,018	\$ 3,959,412
Accounts receivable	1,670	-	-
Due from other funds	14,460,264	405,989	886
Due from other governments	12,334	-	-
TOTAL ASSETS	<u>\$ 19,119,972</u>	<u>\$ 4,324,007</u>	<u>\$ 3,960,298</u>
LIABILITIES AND FUND BALANCE			
Liabilities			
Accounts payable	\$ 976,450	\$ -	\$ 29,461
Retainage payable	93,148	48,446	-
Due to other funds	13,795,955	620,285	11
Wages payable	10,959	-	13,479
Deferred revenue	155,062	-	-
Arbitrage earnings payable	497,374	1,163,509	112,120
Total liabilities	<u>15,528,948</u>	<u>1,832,240</u>	<u>155,071</u>
Fund balance			
Reserved for encumbrances	2,989,116	1,301,478	84,472
Undesignated (deficit)	601,908	1,190,289	3,720,755
Total fund balance (deficit)	<u>3,591,024</u>	<u>2,491,767</u>	<u>3,805,227</u>
TOTAL LIABILITIES AND FUND BALANCE	<u>\$ 19,119,972</u>	<u>\$ 4,324,007</u>	<u>\$ 3,960,298</u>

CAPITAL PROJECTS FUNDS
SCHEDULES OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (LEGAL BASIS) ^(a)
FOR THE YEAR ENDED DECEMBER 31, 2001

	BUILDING REPAIR & REPLACEMENT	TECHNOLOGY 1997 BONDS	TECHNOLOGY SYSTEMS CAPITAL
REVENUES			
Intergovernmental revenues	\$ 23,681	\$ -	\$ -
Charges for services	806,020	-	-
Interest earnings	293,647	204,076	185,165
Miscellaneous revenues	345,920	-	-
TOTAL REVENUES	<u>1,469,268</u>	<u>204,076</u>	<u>185,165</u>
EXPENDITURES			
Debt service			
Interest and other debt service costs	225,062	-	-
Capital outlay			
General government services	19,446,651	1,128,669	317,293
Economic environment	3,200,000	10,307	-
Total capital outlay	<u>22,646,651</u>	<u>1,138,976</u>	<u>317,293</u>
TOTAL EXPENDITURES	<u>22,871,713</u>	<u>1,138,976</u>	<u>317,293</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(21,402,445)</u>	<u>(934,900)</u>	<u>(132,128)</u>
OTHER FINANCING SOURCES (USES)			
Proceeds of general long-term debt - bonds	3,178,179	-	-
Operating transfers-in	16,237,369	-	-
Operating transfers out	(223,145)	(320,000)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>19,192,403</u>	<u>(320,000)</u>	<u>-0-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(2,210,042)</u>	<u>(1,254,900)</u>	<u>(132,128)</u>
FUND BALANCE - JANUARY 1, 2001 (RESTATED)	<u>5,801,066</u>	<u>3,746,667 ^(b)</u>	<u>3,937,355</u>
FUND BALANCE - DECEMBER 31, 2001	<u>\$ 3,591,024</u>	<u>\$ 2,491,767</u>	<u>\$ 3,805,227</u>

(a) The Building Repair and Replacement Fund, the Technology 1997 Bond Fund, and the Technology Systems Capital Fund (formerly Core GIS Capital Project Fund) are presented on a legal basis which includes the unspent portions of bond proceeds legally deposited in these funds but are reported in Internal Service Funds under the GAAP basis.

(b) See Note 12, "Reserves, Designations, and Changes in Equity," – Restatements of Beginning Balances.